

## CITY OF ROCHESTER, MINNESOTA

**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS**

*For the Year Ended December 31, 1997*

*With Comparative Totals for the Year Ended December 31, 1996*

	Equipment Revolving Fund	Self- Insurance Fund	Totals	
			1997	1996
Operating Revenues:				
Charges for Services:				
Equipment rental	\$989,583		\$989,583	\$915,940
Copy center charges	38,878		38,878	34,209
Departmental workers' compensation charges		\$64,466	64,466	89,519
Departmental insurance charges		3,169,909	3,169,909	2,920,704
Departmental flex charges		13,951	13,951	4,712
Employee insurance charges		460,904	460,904	418,649
Employee flex benefit contributions		360,781	360,781	173,971
Total Operating Revenues	<u>1,028,461</u>	<u>4,070,011</u>	<u>5,098,472</u>	<u>4,557,704</u>
Operating Expenses:				
Copy center	23,495		23,495	26,388
Workers' compensation benefits		44,143	44,143	194,892
Workers' compensation insurance premiums		13,256	13,256	50,251
Health insurance claims		3,679,224	3,679,224	3,161,480
Flex benefits		367,990	367,990	150,588
Other	3,577	80,267	83,844	123,788
Depreciation	989,583		989,583	915,940
Total Operating Expenses	<u>1,016,655</u>	<u>4,184,880</u>	<u>5,201,535</u>	<u>4,623,327</u>
Operating Income (Loss)	<u>11,806</u>	<u>(114,869)</u>	<u>(103,063)</u>	<u>(65,623)</u>
Nonoperating Revenues:				
Intergovernmental revenue				374,841
Investment income	417,916	463,421	881,337	814,667
Gain on disposal of property	144		144	19,560
Workers' compensation reinsurance surplus distribution		426,190	426,190	
Other income	92	6,490	6,582	3,628
Total Nonoperating Revenues	<u>418,152</u>	<u>896,101</u>	<u>1,314,253</u>	<u>1,212,696</u>
Net Income Before Operating Transfers	429,958	781,232	1,211,190	1,147,073
Operating Transfers In				210,453
Net Income	429,958	781,232	1,211,190	1,357,526
Add: Depreciation of fixed assets acquired by capital grants	<u>168</u>		<u>168</u>	
Increase in Retained Earnings	430,126	781,232	1,211,358	1,357,526
Retained Earnings - January 1	14,521,205	5,260,497	19,781,702	18,424,176
Residual Equity Transfers Out	<u>(1,256,676)</u>		<u>(1,256,676)</u>	
Retained Earnings - December 31	<u><u>\$13,694,655</u></u>	<u><u>\$6,041,729</u></u>	<u><u>\$19,736,384</u></u>	<u><u>\$19,781,702</u></u>